

Exhibit 3

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTEFORVALTNINGEN) TAX REFUND
SCHEME LITIGATION

This document relates to:
19-cv-01904

MASTER DOCKET

18-md-2865 (LAK)

JUDGMENT

WHEREAS, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

ORDERED, ADJUDGED, AND DECREED that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against the defendants Jocelyn Markowitz and Calypso Investments Pension Plan, jointly and severally, on its fraud and negligent misrepresentation claims in the sum of \$4,653,104.93, less the amount of \$[REDACTED] credited against the judgment pursuant to New York General Obligations Law § 15-108, for a total judgment of \$[REDACTED] on those claims; and in the sum of \$1,824,028.01 on its restitution claims; and it is further

ORDERED, ADJUDGED, AND DECREED that because SKAT’s judgment for its tort claims exceeds and includes SKAT’s judgment for its restitution claims, the Clerk of Court is directed to enter judgment in favor of SKAT for \$[REDACTED], plus interest to accrue thereon at the rate prescribed by 28 U.S.C § 1961; and it is further

ORDERED, ADJUDGED, AND DECREED that, without affecting the finality of this final order in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

ORDERED, ADJUDGED, AND DECREED that, upon the entry of this final order, the above-captioned case is closed.

DATED: New York, New York
February , 2025

SO ORDERED:

TAMMI M. HELLWIG

Lewis A. Kaplan
United States District Judge

Clerk of Court

BY:

Deputy Clerk